

# Global Tax Umbrella Program

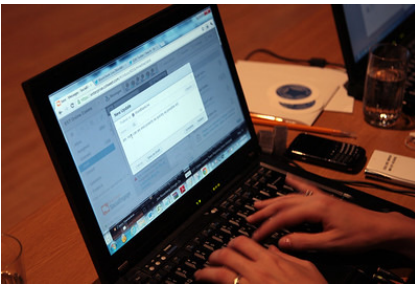
## GTP News

Welcome to the first edition of the Global Tax Program (GTP) Newsletter, showcasing highlights from our most recent work including news, publications, events, and more.

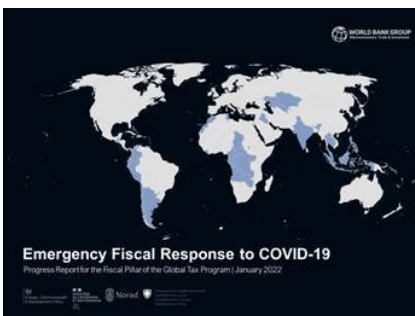
## FEATURED NEWS



The Global Tax Program (GTP) is a key vehicle in World Bank support to countries in their efforts to raise revenue effectively and equitably for better developmental outcomes. The [Global Tax Program FY21 Annual Report](#) (covering the period from July 1, 2020 to June 30, 2021) provides a detailed update on the GTP Umbrella Trust Fund with detailed reporting on its activities, the progress made at portfolio and project level during FY21, and the program financials.



The GTP's Revenue Academy project team has been supporting World Bank country economists with various tax models since 2019. Now all these models are publicly accessible on the Github Platform under [Models and Knowledge on Taxation](#), allowing continuous collaboration and upgrades. The project team also launched a publicly accessible [COVID-19 Monthly Revenue Tracker](#) which provides high frequency tax data from over 60 countries.



The Fiscal Pillar under the Global Tax Program finances 42 projects across all regions to assist developing country authorities address the impacts of the COVID-19 pandemic on their economies. The pandemic has led to a deepening of fiscal problems, including significant further increases in debt, a sharp decline in economic growth, and a diversion of fiscal resources from long term development objectives towards fighting the pandemic. The support under this Pillar spans all phases from assessing the initial impact of the pandemic on growth, revenues, and equity while helping authorities design stimulus programs and fiscal consolidations strategies.



The GTP Gender Equality and Tax Reform project team leader Caren Grown presented at the *Power to Transform-Gender Equality in Asia and the Pacific*, the Asia Development Bank's first Gender Forum (22-25 November 2021). Watch Caren's presentation [here](#) which provides an overview of the ways in which men and women are affected by tax systems, including both explicit biases that treat men and women differently, and implicit biases that result from different economic behavior, including labor force participation, entrepreneurship, time use, and asset accumulation. Caren also covers the steps that can be taken to eliminate and reduce gender biases to boost female labor force participation and increase revenue collection.

# LEARNING EVENTS



On December 1st, over 200 participants came together for the [launch webinar](#) of the [Tax Treaties Explorer tool](#), co-hosted by the GTP and the International Center for Tax and Development (ICTD). The tool—which is based on a new dataset of almost every tax treaty signed by developing economies—provides a means to compare different treaties in ways that complement analysis of the legal wording.



On November 10th, close to 100 experts and country practitioners got together for the [Tax Administration Diagnostic Assessment Tool \(TADAT\): Assessment for Reform, Reflections and Lessons Learned from the World Bank Experience](#) webinar. With over 110 assessments worldwide in more than 80 jurisdictions during a span of eight years, TADAT is an instrumental diagnostic tool that supports tax administration reform. Ever since its early design stages, the World Bank has been an active technical partner and sponsor organization of the TADAT global missions in different capacities, including multilateral assessment missions worldwide, technical assistance, and training and outreach activities. The webinar provided a good opportunity to discuss and to share lessons learned from the World Bank's operational experience using TADAT.



The Innovations in Tax Compliance (ITC) project team hosted two seminars as pre-events to the upcoming ITC book launch, highlighting leading researchers' work that has strong complementarities. The [Global Tax Transparency and Offshore Evasion and Avoidance](#) seminar held on November 16th, featured Niels Johannesen of the University of Copenhagen focusing on international tax transparency. A second seminar, held on December 13th, [COVID-19, Tax Compliance, and Public Support for Tax Policy in Rwanda](#), featured Giulia Mascagni of the ICTD presenting her work on tax morale and compliance in Rwanda following the COVID-19 pandemic.



Three recent papers published by the GTP Environmental Tax Reform project team were featured in the seminar [Securing a Sustainable Recovery](#) on November 16. Participants discussed how green investment spending can help lower pollution, boost resilience, and avoid lock-in effects that make it excessively costly for countries to switch to more efficient or cleaner development patterns in the long term. The papers show that shifting the tax burden from labor to carbon emissions can be the best option to mobilize revenues during fiscal consolidation while reducing distortions and environmental externalities.

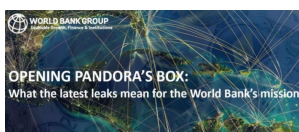


More than 400 leading researchers and policymakers gathered virtually on September 30th for the [3rd World Bank Tax Conference — New Tax Instruments](#), co-organized by the World Bank (with GTP support) and the TaxDev Centre. Conference focused on the latest research on new tax instruments, including, taxing digital economy, environmental taxes, and novel health taxes aimed at curbing unhealthy consumption of products such as Sugar-Sweetened Beverages (SSBs).

## RECENT PUBLICATIONS



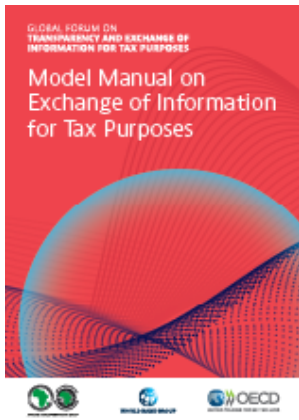
Several countries have introduced, or are considering introducing, digital services taxes (DSTs). They seek to tax either income or profit of online digital platform owners and/or online service providers. The newly launched [Digital Services Tax: Country Practice and Technical Challenges](#) report by the GTP International Tax project team describes and compares the main features of these rules as well as implementation mechanisms. The international tax policy context in which the rules are introduced is presented as part of an assessment of DST's policy objectives, theoretical underpinnings, and limitations.



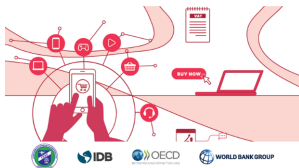
[Opening Pandora's Box: What the Latest Leaks Mean for the World Bank's Mission](#) is a new brief from the GTP International Tax project team discussing lessons learned from the Pandora papers and what the leaks mean for the World Bank's work on tax avoidance, tax evasion and Illicit Financial Flows. The Brief is also available in [Spanish](#).



In this recently published paper, [Property Taxation in India](#), the GTP Property Tax project team leader Rajul Awasti and co-authors use the example of India to show how national initiatives for regulatory reform, combined with ICT-based approaches and private sector outsourcing, allowed to increase property tax receipts and client satisfaction by creating complete rolls, ensuring realistic valuation, reducing unwarranted exemptions, and improving administration.



[Model Manual on Exchange of Information for Tax Purposes](#), an essential tool for tax authorities worldwide, presents the legal and practical tools available for exchange of information (EOI) to help jurisdictions reap the benefits from international co-operation. It describes the key principles governing EOI and how the different forms of EOI can assist in the detection of tax evasion and avoidance. The Manual was prepared by the Global Forum with the World Bank (through the support of the GTP International Tax Project) and the African Development Bank.



[The VAT Digital Toolkit for Latin America and the Caribbean toolkit](#) aims to assist tax authorities with design and implementation of policy reform to ensure the effective collection of VAT on e-commerce activities. The toolkit is also available in [Spanish](#).

Additional resources can be accessed on the Resources tab of the [GTP Website](#).

## WHAT'S COMING—STAY TUNED!



Join us on February 17 for the book launch of *Building Trust, Navigating Politics, and Tailoring Reforms* by the Innovations in Tax Compliance (ITC) Program. [Subscribe](#) to our newsletter for the event details and to receive an invitation.

## BLOGS



[Green or brown: The COVID-19 crisis and the road to recovery](#) | November, 2021

[Uzbekistan Can Halve Poverty by Creating More and Better Jobs](#) | September, 2021

[Investments in human capital require bold financing actions for a resilient recovery](#) | July, 2021

[What role can civil society play in tax administration?](#) | July, 2021

[Unlocking Tajikistan's economic growth through a more effective tax system](#) | May, 2021

## ABOUT THE GLOBAL TAX PROGRAM

The Global Tax Program (GTP) supports developing countries in domestic resource mobilization. The GTP Multi Donor Trust Fund is generously supported by the governments of Australia, Denmark, France, Japan, Luxembourg, the Netherlands, Norway, Switzerland,



the United Kingdom, and Bloomberg Philanthropies. For questions, please contact us at  
[Global\\_Tax\\_Program\\_Secretariat@worldbank.org](mailto:Global_Tax_Program_Secretariat@worldbank.org)

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